

### REMARKS

Applicant respectfully requests reconsideration and allowance of the present application. By this Amendment, Applicant cancels claims 1-2, 6-9, 12, 14-17 and 21; amends claims 3 and 4; and adds claims 22-32. Upon entry of the Amendment, claims 3-5, 10, 11, 13, 18-20 and 22-32 will be pending in the application.

#### *Election / Restriction*

The Office Action indicated that claims 1, 2, 5-9, 12, 14-17 and 21 were withdrawn from consideration as being drawn to a nonelected invention / species.

However, Applicant elected the species of claim 5 with traverse in Paper No. 4/23/2004. The species of claim 5 was identified by the Examiner in the Office Action mailed February 23, 2004 as "embodying an R&D tax tool." Accordingly, this claim should not have been withdrawn from consideration. Rather, this claim should be considered pending and allowable. In a telephone conversation with Applicants' representative on September 20, 2004, this inconsistency was discussed, and the Examiner suggested proceeding with the filing of this Amendment. As was further discussed, it is believed that, should a Notice of Allowance not follow from this Amendment, a non-final Office Action would be appropriate.

#### *Rejection of Claims Under 35 U.S.C. § 103(a)*

Claims 3, 4, 10, 11, 13 and 18-20 under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent No. 6,681,098 to Pfenninger et al. ("Pfenninger") in view of U.S. Patent No. 6,697,787 to Miller ("Miller"). For reasons set forth more fully below, this rejection is respectfully traversed.

Amended independent claim 3 requires, inter alia:

- identifying activities that are relevant to tax data;
- creating at least one online questionnaire for requesting response data about the activities; and
- providing data organization tools allowing the administrator to document and determine tax data based on the response data about the activities collected from said online questionnaire.

Amended independent claim 4 requires, inter alia:

- identifying activities that are relevant to tax data;
- creating at least one online questionnaire for requesting information about the activities;

- obtaining tax data using responses to said online questionnaire residing on a password protected web site; and
- using said report generating tools and said tax data to generate reports used in documenting and determining a tax credit related to said activities.

Applicant respectfully submits that neither Pfenninger nor Miller discloses or suggests the subject matter of amended independent claims 3 and 4.

Pfenninger merely discloses a test administration system whereby an administrator can administer and monitor tests taken by students at remote locations. Pfenninger does not disclose or suggest anything about:

- identifying activities that are relevant to tax data;
- creating at least one online questionnaire for requesting information about the activities;
- obtaining tax data using responses to said online questionnaire residing on a password protected web site; and
- using said report generating tools and said tax data to generate reports used in documenting and determining a tax credit related to said activities.

Miller merely discloses a tax data collection system whereby an electronic intermediary (a computer program residing on a taxpayer's computer, for example) can request and compile data from tax data providers (e.g. payroll statements, bank statements, mortgage statements, charity statements, etc.). Miller does not disclose or suggest anything about:

- identifying activities that are relevant to tax data;
- creating at least one online questionnaire for requesting information about the activities;
- obtaining tax data using responses to said online questionnaire residing on a password protected web site; and
- using said report generating tools and said tax data to generate reports used in documenting and determining a tax credit related to said activities.

Because neither Pfenninger nor Miller alone discloses or suggests any of the above subject matter of amended independent claims 3 and 4, they also fail to do so even if they could be combined as alleged in the Office Action. Accordingly, amended independent claims 3 and 4, as well as rejected claims 10, 11, 13 and 18-20 that depend from claim 4, patentably define over the cited prior art for at least this reason.

Moreover, Applicant respectfully submits that one skilled in the art would not combine Pfenninger and Miller as alleged in the Office Action because they are non-analogous art coming from two very different fields of endeavor. Pfenninger is directed toward test administration

systems, and is classified in U.S. Cl. 434/362. Miller is directed to tax data collection systems and is classified in U.S. Cl. 705/31. The difference between these fields of endeavor is exemplified by the fact that the fields of search for each patent are completely non-overlapping. One skilled in the art of Pfenninger's test administration system would not look to the field of tax data collection systems to arrive at any subject matter related to the present invention. For this additional reason, the rejection should be withdrawn and the claims allowed.

For the foregoing reasons, it is believed that the claims patentably define over the cited prior art and Applicant requests that the § 103 rejection of claims 3, 4, 10, 11, 13 and 18-20 be withdrawn.

#### *Newly Added Claims*

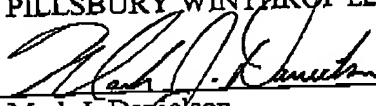
Claims 22-32 have been added to more clearly define the patentable aspects of the invention as originally disclosed in the specification. The newly added claims read on the elected inventions of claims 3 and 4, as well as the elected species of claim 5.

#### *Conclusion*

If any issues remain which the Examiner feels may be resolved through a telephone interview, s/he is kindly requested to contact the undersigned at the telephone number listed below.

Date: September 22, 2004

Respectfully submitted,  
PILLSBURY WINTHROP LLP

  
Mark J. Danielson  
(650) 233-4777  
REPLY TO CUSTOMER NO. 27498

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Reg. No.